



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 239 Dispur, Tuesday, 29th March, 2022, 8th Chaitra, 1944 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (ESTABLISHMENT-B) DEPARTMENT

NOTIFICATION

The 18th February, 2022

No.FEB.155/2021/5.- In exercise of the powers conferred by the provision to Article 309 of the Constitution of India, the Governor of Assam is pleased to make the following rules, further to amend the Assam Finance Service Rules, 2019, referred to as the principal rules in the manner herein after appearing namely :-

Short title and
Commencement

- (1) These rules may be called as the Assam Finance Service (Amendment) Rules, 2022.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of Rule 6(2)

In the Principal Rules, in Rule 6(2) the following shall be substituted, namely:-

The selected candidates for direct recruitment shall be appointed as probationer in the service and shall have to undergo four and half months Training Course followed by one and half month attachment period as

may be prescribed from time to time by the Governor subject to execution of a bond in the prescribed form as given in Schedule-III. On completion of the training-cum-attachment and passing of the prescribed examination, the successful candidates shall be eligible for getting benefits of annual increments/ promotion etc. as under rule 17.

The syllabus for in-service training of Assam Finance Service (Junior Grade-II) is annexed as per Annexure-I.

Amendment of Schedule-II

Under Rule 5 (3)

In the Principal Rules in Schedule -II under Rule 5 (3) the following shall be substituted in place of the 5th row, namely:-

SCHEDULE – II

[See Rule 5(3)]

Subject	Time	Maximum Marks	Minimum marks required for passing	Percentage of Pass Mark
5. Viva Voce	-	50	40% or as may be determined by Assam Public Service Commission	40% or as may be determined by Assam Public Service Commission

SAMIR K. SINHA,

Principal Secretary to the Government of Assam,
Finance Department.

ANNEXURE-I

**SYLLABUS FOR
INSERVICE TRAINING OF AFS JUNIOR GRADE – II OFFICERS**

Paper and Group		Total Marks	Title
Paper I		150	GENERAL ACCOUNTS
	Group A	75	Govt. Accounting Rules, 1990 (Accounts Code Vol – I)
			Accounts Code Vol- II (Treasury Accounts)
			An Introduction to Indian Govt. Accounts & Audit (Special reference to Section III, IV, and V)
			Assam Budget Manual (complete)
	Group B	75	Accounts Code Vol. III
			APWD Code and CPWD Code
			Assam Financial Rules (Chapter XI, XII, XIII).
			Assam Contingency Manual
Paper II		150	Fundamental Rules and Subsidiary Rules (FR&SR), Assam Treasury Rules and other Financial Rules
	Group A	75	Fundamental Rules and Subsidiary Rules (Complete),
			The Assam Civil Services (Conduct) Rules, 1965
			Assam Services (Disciplinary and Appeal) Rules, 1964
			Assam Treasury Rules, 2017
	Group B	75	Assam Financial Rules (complete excluding Chapter XI, XII, XIII)
			Delegation of Financial Powers Rules, 1990 (With updated amendments)
			Assam Public Procurement Rules, 2020 (Complete), up to date CVC Guidelines
Paper III		150	Public Finance, Constitution of India and other Executive Rules
	Group A	75	Public Finance:
			i) Distinction between Public Finance and Private Finance. Aims of Public Finance, the principles of minimum Expenditure, the principles of maximum advantage and the principle of full employment.
			ii) Source of Public Revenue: Tax Revenue and Non Tax Revenue, Tax Fee, Price and Special Assessment.
			iii) Classification of Taxes: Direct versus indirect Taxes; Proportional, progressive, regressive and Digressive taxes; Taxes on Income versus Taxes on Capital; Excise and Tariff Duties; Revenue tariff and Protective tariff; Single Tax, Multiple tax, and Plural tax-pros and Cons of each mode of taxation.
			iv) Public Debts: Classification of Public debts - Dead Weight debts, Passive debts and active debts; Funded and Unfunded debts; Internal debts and external debts; Occasions for public borrowings- loan versus taxes as Method of war finance; Burden of public debts, Economic effects of public debts; Effect on money

Paper and Group		Total Marks	Title
			supply; effects on the price level, effects on the rate of interest; effects on the allocation of resources; effects on the income sharing method of debt repayments; Sinking Fund, conversion of debts and capital levy.
			v) Budget - Balancing of budget, balanced budget, surplus budget and deficit budget; Deficit financing - pros and cons.
			vi) Cash and Debt Management in Govt. System
	Group B	75	vii) VAT and GST
			Constitution of India- Part XII : Finance, Property, Contract and Suit. Part XIII : Trade, Commerce, and Intercourse within the territory of India.
			The Assam Rules of Executive Business, 1968
			AFRBM Act, 2005
Paper IV		150	Book Keeping and Pension Rules
	Group A	75	Book Keeping : Book Keeping up-to Trail Balance: Trading and profit and loss Accounts and Balance sheet, Single Entry and Conversion to Double Entry system of accounts, Depreciation, Sinking Funds, Bill of exchange, Promissory Notes, Cheques, Self-Balancing ledger, Capital and Revenue, Revenue Accounts, Receipt and Payment Accounts, Income and Expenditure Accounts, Partnership Accounts Manufacturing and working Accounts, Stock control, Cost Accounts.
	Group B	75	Assam Pension Manual (Complete) New Defined Pension Scheme (NPS) State Govt Employees Group Insurance Scheme, 1983 GPF (Assam Services) Rules, 1937

General Concept: (No examination)

a) Integrated Financial Management System (**IFMIS**) - in the context of Comprehensive Treasury Management and Information System (**CTMIS**) and **FinAssam** portal.

b) Standard Financial Management System: Public Finance Management System (**PFMS**)

c) Direct Beneficiaries Transfer (**DBT**)

- Total Class room Training duration = four and half month.
(112 Days , 560 hours)
- Total Exam Duration per Paper : 3 and ½ hr
- Total Field Training duration = 1 and ½ month
(1 month at Treasury and 15 days at O/o Deputy Commissioners and Directorates)